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Attorneys for Defendant  
ROWLAND MARCUS ANDRADE

**UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

ROWLAND MARCUS ANDRADE,

Defendant.

CASE NO.: 3:20-CR-00249-RS

**DECLARATION OF KERRIE C. DENT  
IN SUPPORT OF DEFENDANT  
ANDRADE'S OPPOSITION TO  
GOVERNMENT'S MOTION FOR  
RULE 16 DISCLOSURES FROM  
PROPOSED EXPERT KATHY  
JOHNSON**

**DECLARATION OF KERRIE C. DENT**

Kerrie C. Dent, counsel for Defendant Marcus Andrade, states as follows:

1. I am one of the lawyers representing Defendant Marcus Andrade in the above-captioned matter.

1           2.       Karl Ruzicka, the accountant who kept Mr. Andrade's books for years, including  
2 during the time period relevant to this case, provided some of his QuickBooks reports and files  
3 materials directly to us in mid-December 2024. Our team did not recall ever seeing these files in  
4 the government's productions. Ms. Johnson and her team have been begun reviewing those  
5 materials.  
6

7           3.       On January 17, 2025, the government produced 4.8 GB of data that was almost  
8 exclusively financial data, including QuickBooks reports and files. The government did not  
9 include a cover letter with its production or offer any explanation for why it had not produced  
10 this mountain of financial data four years ago. We do not yet know whether this material is  
11 duplicative of what it has produced in the past. Nor do we know why it was produced at such a  
12 late date.  
13

14           4.       I declare under penalty of perjury that the foregoing is true and correct, and that  
15 this declaration was executed on January 19, 2025 in McLean, Virginia.  
16  
17

18 DATED: January 19, 2025

KING & SPALDING, LLP

19 By: /s/ Kerrie C. Dent

20 KERRIE C. DENT (*Pro Hac Vice*)

21 Attorney for Defendant  
22 ROWLAND MARCUS ANDRADE  
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